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BOX: PATENT APPLICATION

Assistant Commissioner for Patents
Washington, D.C. 20231

Re: Application of Akira OHTANI, Takashi YAMAOKA, Daisuke UENDA and Hiroyuki YOSHIMI
LIQUID CRYSTAL CELL SUBSTRATE
Our Reference: Q60771

Dear Sir:

Attached hereto is the application identified above including the specification, claims, executed Declaration and Power of Attorney, one (1) sheet of drawings, executed Assignment and PTO Form 1595.

The Government filing fee is calculated as follows:

Total Claims	8 - 20 =	0 x \$18 =	\$ 000.00
Independent Claims	1 - 3 =	0 x \$78 =	\$ 000.00
Base Filing Fee	(\$690.00)		\$ 690.00
Multiple Dep. Claim Fee	(\$260.00)		\$ 000.00
TOTAL FILING FEE			\$ 690.00
Recordation of Assignment Fee			\$ 40.00
TOTAL U.S. GOVERNMENT FEE			\$ 730.00

Checks for the statutory filing fee of \$ 690.00 and Assignment recordation fee of \$ 40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

Japanese Patent Application

P.Hei. 11-272034

Filing Date

September 27, 1999

The priority document will be submitted at a later date.

Respectfully submitted,
SUGHRUE, MION, ZINN, MACPEAK & SEAS
Attorneys for Applicant(s)

By John Callahan Reg. No. 32,607
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MXB:alb